



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Salb
DOCKET NO.: 09-04780.001-R-2
PARCEL NO.: 09-13-308-027

The parties of record before the Property Tax Appeal Board are David Salb, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$249,430
IMPR: \$149,690
TOTAL: \$399,120

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of residential property located in Burr Ridge, Downer's Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this claim, the appellant submitted an appraisal report wherein the subject property was estimated to have a fair market value of \$1,200,000 or \$204.15 per square foot of living area including land as of January 1, 2009.

The appellant submitted a Notice of Final Decision which indicated the DuPage County assessment officials assessed the subject at \$509,560 which reflects an estimated market value of \$1,532,050 using DuPage County's 2009 three-year median level of assessments of 33.26% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested a reduction in the subject's assessed value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of the subject's assessed valuation as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal report wherein the subject property was estimated to have a fair market value of \$1,200,000 as of January 1, 2009. The board of review did not submit any valuation evidence to support its assessment of the subject property or refute the value conclusion contained in the appellant's evidence as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Thus, the board of review was found to be in default. (86 Ill.Admin.Code §1910.69(a)). Based on this record, the subject property's total assessment reflects an estimated market value of \$1,532,050 which is greater than the appraised value submitted by the appellant. Therefore, a reduction in the subject's assessment is warranted. Since the fair market value has been established, DuPage County's three-year median level of assessments of 33.26% shall apply.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 20, 2012

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.